

APRIL 1999 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 1999</u>	Fiscal Year <u>Total</u>
Individual Income Tax		
Net Collections	\$226,506,506	\$1,467,813,232
Percent Change	(5.7%)	8.8%
Corporate Income Tax		
Net Collections	\$105,874,778	\$398,637,815
Percent Change	(0.7%)	(4.5%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$230,945,215	\$2,120,141,912
Change	8.5%	8.3%
Total Big Three Tax Types		
Net Collections	\$563,326,499	\$3,986,952,959
Percent Change	0.6%	7.0%

TAX FACTS

April 1999

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 1999	April 1998	% Change
Gross Collections	\$306,271,084	\$284,412,458	7.7%
Withholding	\$148,674,633	\$145,794,680	2.0%
Refunds	(\$200,079,989)	(\$165,689,683)	20.8%
Urban Revenue Sharing	(\$28,359,221)	(\$24,270,298)	16.8%
Net Collections	\$226,506,506	\$240,247,156	(5.7%)

	Fiscal Year Total	Fiscal Year Total	% Change
Gross Collections	\$616,358,348	\$558,157,878	10.4%
Withholding	\$1,694,662,012	\$1,534,219,087	10.5%
Refunds	(\$559,614,915)	(\$501,111,320)	11.7%
Urban Revenue Sharing	(\$283,592,213)	(\$242,702,981)	16.8%
Net Collections	\$1,467,813,232	\$1,348,562,664	8.8%

Federal Retiree Program

The Federal Retiree Project is drawing to a close. Refunds sent out directly as a result of the Federal Retiree Program is \$10,843 for April and \$0.838 million for the fiscal year. The total revised estimated cost of the FRP project is \$162.1 million. The estimate for the final credit payout for the remaining credit holders is \$.151 million.

Federal Employees Retirement Contribution Program

The Federal Employees Retirement Contribution Project is also nearing completion. Refunds issued as a result of the FERC project totaled \$3,307 for April and \$0.432 million for the fiscal year. In addition to this amount, \$0 of available credits was used to cover outstanding agency debts. The law firm of Bonn, Lusher, Padden & Wilkins has obtained a temporary restraining order requiring the department to withhold 20% of each claimants refund based on the law firm's claim that they should be entitled to fees from each claimant that benefited from their work. This amount is equal to \$661 for the month of April and \$0.088 million for the fiscal year.

Individual Income Tax Document Count

In calendar year 1998, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	TOTAL
#	38,237	1,142,300	66,008	102,748	280	38,999	569,223	18,721	1,976,516
%	1.9	57.8	3.3	5.2	0.0	2.0	28.8	0.9	

In calendar year 1999 the number of returns filed, and processed, are as follows:

	140X	140	140NR	140PY	140NP R	141	140A	140PTC	140EZ	TOTAL
#	12,642	774,360	27,705	56,243	23	14,662	239,586	15,310	101,019	1,241,550
%	1.0	62.4	2.2	4.5	0.0	1.2	19.3	1.2	8.1	

The 1,241,550 returns filed through April 1999 compares to 1,139,374 filed through April 1998, an annual increase of 9.0%. This count represents multiple tax years. For tax year 1998 filed in 1999, 1,211,851 returns have been filed, an increase of 9.1% from 1997 returns filed in 1998 for the same period of time.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 765,951 returns in calendar year 1999 for tax year 1998 from filers who also have returns on record from calendar year 1997 with the same marital status. On average, these filers experienced a 4.5% growth in FAGI and a 2.7% increase in tax liability. More specifically, 32.8% of these filers experienced a decrease in tax liability, on average a decrease of 33.0% with a corresponding average decrease in FAGI of 17.3%. Filers showing an increase in tax liability totaled 408,500, or 53.3%, with an average FAGI increase of 22.0% and an average tax liability increase of 36.4%.

Average Individual Income Tax Refund

	Average	Number
1999	\$507.78	87,206
1998	\$513.87	77,735
% Change	(1.2%)	12.2%

"New" Filers in Calendar Year 1999

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 1999 through the end of April. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 125,954 "new" returns have been filed thus far in 1999, representing approximately 154,114 persons, not including dependents. The average Federal Adjusted Gross Income for these 125,954 returns is \$16,357, with an average tax liability of \$215. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 21.5% had a married filing joint filing status, 7.6% claimed a 65 And Over Exemption and 46.0% claimed dependents.

Individual Income Tax Estimated Payments

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1998 were \$331.7 million, for an average of \$1,734. A total additional \$52.3 million in estimated payments was received as refunds on the 1997 tax returns applied to 1998 estimates, for an average of \$1,786.

4/99	140ES payment	\$26,642,470	Cumulative	\$28,036,956
4/98	140ES payment	\$19,391,272	Cumulative	\$20,525,943
	percent change	37.4%		36.6%
4/99	Average payment	\$963	Cumulative	\$944
4/98	Average payment	\$940	Cumulative	\$907
	percent change	2.4%		4.1%
4/99	applied refund	\$8,400,042	Cumulative	\$9,917,687
4/98	applied refund	\$7,265,227	Cumulative	\$8,677,338
	percent change	15.6%		14.3%
total 4/99		\$35,042,512	Cumulative	\$37,954,643
total 4/98		\$26,656,499	Cumulative	\$29,203,281
	percent change	31.5%		30.0%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 1997 through March 1998, \$403,625,797 was received for the first quarter of 1997. The latest complete quarter (15 months of information has been compiled) is the first quarter of 1998, which shows a growth rate of 10.8% in withholding payments over the first quarter of 1997. Growth in quarters for which information is still being gathered is as follows:

2 nd Quarter 1998	13.3%	1 st Quarter 1999	5.0%
3 rd Quarter 1998	11.2%	2 nd Quarter 1999	(9.5%)
4 th Quarter 1998	10.7%		

The comparisons made above were against the same number of months of collections in the previous year. In other words, the fifteenth month of information available for the fourth quarter of 1998 was compared against the fifteenth month of collections for fourth quarter 1997. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

	Number	\$	Average
Calendar Year 1999	14,516	4,490,134	309.32
Calendar Year 1998	15,820	4,791,907	302.90
% Change	(8.2%)	(6.3%)	2.1%

Contributions on the Individual Income Tax Return

Through April 1999 the following contributions have been made by individual income tax return filers

	Number	Amount	Average
Wildlife	7,548	\$96,154	\$12.74
Child Abuse	8,421	\$130,538	\$15.50
Special Olympics	4,036	\$42,322	\$10.49
Neighbors Helping	2,659	\$23,351	\$8.78
AID to Education	200	\$17,815	\$89.10
Domestic Violence Shelter	6,335	\$81,146	\$12.81

Democratic Party	508	\$6,531	\$12.86
Republican Party	970	\$4,718	\$4.86
Libertarian Party	87	\$1,196	\$13.75
Reform Party	23	\$271	\$11.78

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 1999	April 1998	% Change
Gross Collections	\$113,827,154	\$109,974,368	3.5%
Refunds	(\$7,952,376)	(\$3,309,331)	140.3%
Net Collections	\$105,874,778	\$106,665,037	(0.7%)

	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$485,801,743	\$509,639,804	(4.7%)
Refunds	(\$87,163,928)	(\$92,294,259)	(5.6%)
Net Collections	\$398,637,815	\$417,345,545	(4.5%)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

Apr 1999	\$86,552,634	Calendar Year Total	\$138,552,845
Apr 1998	\$79,228,444	Calendar Year Total	\$134,461,621
& Change	9.2%	% Change	3.0%

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for April 1999 and for the fiscal year.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,00 0 and more	Total	% chg
Apr 1999	397	63	65	8	9	1	543	(2.7)
Apr 1998	395	63	80	12	7	1	558	
CY 1999	905	116	114	18	11	1	1,165	2.9
CY 1998	831	131	135	23	11	1	1,132	

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 98/99 by corporate fiscal year. For example, in FY 97/98, 2.8% of the refund dollars paid were for corporate fiscal years ending in 1993 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	93 & Prior	94	95	96	97	98
FY 97/98	2.8%	3.5%	5.4%	70.9%	16.9%	0.5%

Corporate Fiscal Year-End:	94 & Prior	95	96	97	98	99
FY 98/99	4.1%	1.4%	3.8%	72.5%	17.9%	0.2%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

Apr 1999	\$6,080,151	Calendar Year Total	\$17,433,231
Apr 1998	<u>\$3,552,557</u>	Calendar Year Total	<u>\$13,653,885</u>
% Change	71.1%	% Change	27.7%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 91,679 corporate returns showing a fiscal year-end of 1997. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)
#	464	51,681	39,178	356
%	0.5	56.4	42.7	0.4

Through April 1999, 43,408 documents have been received for a fiscal year-end of 1998, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)
#	72	27,705	15,506	125
%	0.2	63.8	35.7	0.3

The figures shown above for the 1998 returns are most meaningful when compared to 1997 returns received during the same period of time in the previous year. Through April 1998 the Arizona Department of Revenue received 49,020 documents with a fiscal year-end of 1997. This represents a decrease of 11.4% in corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.0% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 1998/1999 is based on net income tax collections in Fiscal Year 1996/1997. Amounts returned for April 1999 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Mining severance is 80% distribution base and 20% non shared. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax, jet fuel use tax, and over 10 million gallon jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	April 1999	April 1998	% change
Distribution Base	\$100,134,058	\$93,359,191	7.3
Non shared	183,345,100	169,090,141	8.4
Use Tax	13,063,878	11,641,425	12.2
Other Revenues	36,550,193	26,843,791	36.2
Total Collections	\$333,093,230	\$300,934,548	10.7

	Fiscal Year Total (98/99)	Fiscal Year Total (97/98)	% change
Distribution Base	\$898,584,427	\$840,194,542	7.0
Non shared	1,688,245,638	1,554,928,140	8.6
Use Tax	121,974,506	113,179,058	7.8
Other Revenues	285,939,309	294,211,500	(2.8)
Total Collections	\$2,994,743,879	\$2,802,513,240	6.9

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund. All of the non shared portion and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege and severance tax, use tax and 34.49% of the distribution base collections. "Other" revenues are returned to the administering authority.

	April 1999	April 1998	% change
Retained by State	\$230,945,215	\$212,931,151	8.5
Returned to Counties	40,564,307	37,819,808	7.3
Returned to Cities	25,033,515	23,339,798	7.3
Other	36,550,193	26,843,791	36.2
Total Collections	\$333,093,230	\$300,934,548	10.7

	Fiscal Year Total (99/98)	Fiscal Year Total (98/97)	% change
Retained by State	\$2,120,141,912	\$1,957,890,295	8.3
Returned to Counties	364,016,551	340,362,809	7.0
Returned to Cities	224,646,107	210,048,636	7.0
Other	285,939,309	294,211,500	(2.8)
Total Collections	\$2,994,743,879	\$2,802,513,240	6.9

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	April 1999	% Chg	Fiscal Year Total	% Chg
Transporting/Towing	5%	\$389,722	(12.9)	\$3,193,832	23.9
Non-Metal Mining/Oil & Gas	3.125%	501,913	(4.9)	5,439,478	10.1
Utilities	5%	18,376,643	1.3	216,801,048	2.7
Communications	5%	9,106,553	10.3	87,646,664	11.1
Railroads/Aircraft	5%	150,042	16.9	1,595,725	0.8
Private Car/Pipelines	5%	82,446	10.9	766,585	47.2
Publishing	5%	561,961	24.5	4,902,991	7.6
Printing	5%	1,650,366	(4.0)	16,966,701	0.5
Restaurants/Bars	5%	26,009,116	4.1	223,037,024	7.2
Amusements	5%	3,692,532	(7.9)	28,270,251	0.7
Commercial Lease	0%	(195,549)	N/A	(297,094)	N/A

Rental of Personal Property	5%	14,029,414	8.2	130,740,769	16.0
Contracting	3.75% - 5%	44,323,172	15.8	413,362,968	16.6
Feed Wholesale	Repealed	253	N/A	1,257	N/A
Retail	5%	150,702,267	8.8	1,359,306,518	7.3
Advertising	0	0	N/A	(20)	N/A
Mining Severance	2.5%	1,455,153	(27.9)	15,595,765	(32.9)
Timber Severance	\$2.13/\$1.51 per 1000 board ft	2,273	295.5	36,768	(28.3)
Hotel/Motel	5.5%	11,936,097	3.5	74,968,989	4.1
Membership Camping	5%	8,344	167.9	74,419	14.5
	Tax Rate	April 1999	% Chg	Fiscal Year Total	% Chg
Use/Use Inventory	5%	13,062,186	12.2	122,007,605	7.8
Rental Occupancy Tax	3%	10,966	(15.6)	98,373	(10.1)
Jet Fuel Tax	\$.0305/\$.0105 gal	649,719	58.8	4,021,661	(2.7)
Total		\$296,505,589	8.2	\$2,708,538,277	8.0

The Use/Use Inventory category shown above includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	April 1999	% Chg	Fiscal Year Total	% Chg
Transporting/Towing	\$7,794,439	(12.9)	\$63,876,648	23.9
Non-Metal Mining/Oil & Gas	16,061,229	(4.9)	174,063,288	10.1
Utilities	367,532,865	1.3	4,336,020,965	2.7
Communications	182,131,051	10.3	1,752,933,277	11.1
Railroads/Aircraft	3,000,849	16.9	31,914,509	0.8
Private Car/Pipelines	1,648,914	10.9	15,331,695	47.2
Publishing	11,239,225	24.5	98,059,819	7.6
Printing	33,007,328	(4.0)	339,334,011	0.5
Restaurants/Bars	520,182,312	4.1	4,460,765,576	7.2
Amusements	73,850,632	(7.9)	565,405,022	0.7
Commercial Lease	(21,129,823)	N/A	(139,723,827)	N/A
Rental of Personal Property	280,588,286	8.2	2,614,815,388	16.0
Contracting	886,463,949	15.8	8,267,311,065	16.6
Feed Wholesale	53,968	N/A	268,000	N/A
Retail	3,014,045,736	8.8	27,186,175,625	7.3
Advertising	0	N/A	(1,614)	N/A
Mining Severance	58,206,123	(27.9)	623,830,580	(32.9)
Timber Severance	0	N/A	0	N/A
Hotel/Motel	217,019,951	3.5	1,363,106,710	4.1
Membership Camping	166,881	167.9	1,488,379	14.5
Use/Use Inventory	262,671,950	13.0	2,432,519,076	7.8
Rental Occupancy Tax	365,527	(15.6)	3,279,108	(10.1)
Total	\$5,914,901,390	7.6	\$54,190,773,300	6.8

The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, taxable income cannot be computed. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In April 1999, 18,942,393 gallons of jet fuel were taxed, a 34.6%

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

increase from the 14,070,222 reported for April 1998. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in April 1999 was \$1,574,019 a 8.7% increase from the \$1,447,538 claimed in April 1998. Accounting credits claimed-to-date in FY 98/99 equals \$11,657,127 a 9.9% increase from the \$10,604,924 claimed to date in FY 97/98.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Smitty's might be considered both a grocery store or a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

<u>SIC Code Range</u>	<u>Description</u>	<u>April 1999</u>	<u>April 1998</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$169,157,114	\$152,136,972	11.2%
5311-5399	general merchandise stores	\$302,717,266	\$283,231,554	6.9%
5411-5499	food stores (no food sales)	\$235,908,040	\$225,570,281	4.6%
5511-5521	motor vehicle dealers	\$526,822,406	\$435,660,873	20.9%
5531-5599	misc. automotive, motorcycle & boat stores	\$162,913,459	\$155,974,342	4.4%
5611-5699	apparel & accessory stores	\$209,615,769	\$188,503,040	11.2%
5712-5733	furniture, home furnishings & equipment stores	\$158,002,721	\$148,222,515	6.6%
5912-5949	misc. retail stores	\$205,165,311	\$204,779,531	0.2%
	TOTAL	\$3,014,045,336	\$2,769,203,138	8.8%

<u>SIC Code Range</u>	<u>Description</u>	<u>Fiscal Yr 1999</u>	<u>Fiscal Yr 1998</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$1,466,082,775	\$1,328,588,684	10.3%
5311-5399	general merchandise stores	\$3,005,104,232	\$2,877,783,514	4.4%
5411-5499	food stores (no food sales)	\$2,280,511,885	\$2,175,728,462	4.8%
5511-5521	motor vehicle dealers	\$4,474,504,010	\$4,020,499,572	11.3%
5531-5599	misc. automotive, motorcycle & boat stores	\$1,410,767,163	\$1,323,629,830	6.6%
5611-5699	apparel & accessory stores	\$1,766,562,631	\$1,595,915,244	10.7%
5712-5733	furniture, home furnishings & equipment stores	\$1,503,363,335	\$1,380,809,598	8.9%
5912-5949	misc. retail stores	\$2,031,379,765	\$1,952,309,779	4.1%
	TOTAL	\$27,186,130,356	\$25,329,021,849	7.3%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 1999 is shown in the County Share column.

	Dist. Base Collections	County Share	% of Total	FYTD County Share	% Chg
Apache	\$161,461	\$320,949	0.8	\$2,946,255	4.9
Cochise	1,319,196	766,972	1.9	6,912,145	5.9
Coconino	2,183,424	1,074,172	2.6	10,475,479	4.2
Gila	722,423	358,002	0.9	3,376,648	(2.7)
Graham	324,784	198,798	0.5	1,859,381	4.6
Greenlee	557,684	264,737	0.7	2,687,674	(16.7)
La Paz	235,980	126,419	0.3	1,181,484	7.9
Maricopa	68,681,912	25,768,210	63.5	228,890,782	8.1
Mohave	2,223,452	1,114,601	2.7	10,032,617	4.3
Navajo	1,149,879	602,371	1.5	5,922,463	5.4
Pima	15,271,701	6,437,783	15.9	57,795,994	6.4
Pinal	1,906,337	1,004,661	2.5	9,081,769	4.8
Santa Cruz	566,821	266,711	0.7	2,450,860	6.9
Yavapai	2,605,299	1,274,235	3.1	11,680,701	6.2
Yuma	2,223,705	985,684	2.4	8,722,807	6.0
Total	\$100,134,058	\$40,564,307		\$364,017,060	6.9

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 1999 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during April 1999 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in November, 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

	Road Tax	Excise Tax	Jail Tax	Rental Car Surcharge	Stadium Tax	RV Surcharge
Apache		\$48,417				
Cochise		\$389,918				
Coconino		\$598,942	\$358,240			
Gila	\$195,022	\$189,930				
Graham		\$95,005				
Greenlee		\$40,224				
La Paz		\$66,272	\$66,318			
Maricopa	\$21,181,143		\$7,374,951	\$623,057	\$43,852	
Navajo		\$331,897				
Pima				\$143,154		\$22,021
Pinal	\$548,082	\$514,347				
Santa Cruz		\$161,546				
Yavapai		\$739,584				
Yuma		\$634,092	\$632,824			

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in April 1999. The table compares the receipts to April 1998 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 1999	April 1998	% Change
Spirituous	\$1,909,012	\$1,694,891	12.6%
Vinous	\$809,338	\$813,483	(0.5%)
Malt	\$1,834,283	\$1,629,841	12.5%
Cigarette	\$13,887,403	\$13,586,751	2.2%
Other Tobacco	\$350,267	\$380,752	(8.0%)
Tobacco	\$175	\$250	(30.0%)
Licenses			
Total	\$18,790,478	\$18,105,968	3.8%

	FY 1999	FY 1998	% Change
Spirituous	\$16,345,843	\$15,811,757	3.4%
Vinous	\$6,674,199	\$6,701,169	(0.4%)
Malt	\$16,879,315	\$15,926,348	6.0%
Cigarette*	\$134,070,690	\$133,129,975	0.7%
Other Tobacco	\$2,916,758	\$2,930,685	(0.5%)
Tobacco	\$6,850	\$6,475	5.8%
Licenses			
Total	\$177,246,555	\$174,852,108	1.4%

*In July, 1998, \$352,900 of Cigarette and Tobacco tax collections was allocated for administrative expenses and is not reflected in Fiscal year collections.

General Fund revenues from luxury taxes:

	April 1999	FY 1999
Spirituous	\$1,336,308	\$11,441,874
Vinous	\$201,682	\$1,664,452
Malt	\$458,571	\$4,219,828
Cigarette	\$3,772,543	\$36,470,434
Other Tobacco	\$54,291	\$452,097
Tobacco	\$175	\$6,850
Licenses		
Total	\$5,823,570	\$54,255,535

Other dedicated revenues from luxury taxes:

	April 1999	FY 1999
Correction Fund revenues	\$2,229,472	\$20,057,089
Health Care Fund revenues	\$9,879,681	\$95,048,723
Wine Promotional Fund revenues	\$1,305	\$7,833
Drug Treatment & Education Fund revenues	\$609,013	\$5,381,119
Corrections Revolving Fund revenues	\$242,141	\$2,138,060

Estate Tax

April 1999	\$5,526,319	Fiscal year To Date	\$74,165,577
------------	-------------	---------------------	--------------

	April 1998	<u>\$2,474,445</u>	Fiscal year To Date	<u>\$49,443,362</u>
% Change		123.3%	% Change	50.0%

Private Car

	April 1999	\$38	Fiscal year To Date	\$1,441,440
	April 1998	<u>(\$18,758)</u>	Fiscal year To Date	<u>\$1,493,361</u>
% Change		N/A	% Change	(3.5%)

Bingo

	April 1999	\$80,335	Fiscal year To Date	\$603,653
	April 1998	<u>\$108,804</u>	Fiscal year To Date	<u>\$658,782</u>
% Change		(26.2%)	% Change	(8.4%)

Unclaimed Property

	April 1999	\$641,768	Fiscal year To Date	\$11,106,034
	April 1998	<u>\$426,063</u>	Fiscal year To Date	<u>\$11,011,067</u>
% Change		50.6%	% Change	0.9%

Please note that some totals throughout Tax Facts may not add due to rounding.
SOURCE: ECONOMETRICS SECTION, ARIZONA DEPARTMENT OF REVENUE

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 1999

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,399,341	168,176
Eagar	\$37,568	4,515	Surprise	89,339	10,737
Springerville	15,976	1,920	Tempe	1,279,897	153,821
St. Johns	27,958	3,360	Tolleson	36,911	4,436
<u>Cochise County</u>			Wickenburg	39,648	4,765
Benson	\$34,240	4,115	Youngtown	22,416	2,694
Bisbee	54,084	6,500	<u>Mohave County</u>		
Douglas	122,980	14,780	Bullhead City	\$224,159	26,940
Huachuca City	16,142	1,940	Colorado City	26,543	3,190
Sierra Vista	314,647	37,815	Kingman	139,530	16,769
Tombstone	11,691	1,405	Lake Havasu City	301,916	36,285
Willcox	29,397	3,533	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$42,186	5,070
Flagstaff	\$453,311	54,480	Pinetop-Lakeside	27,467	3,301
Fredonia	10,401	1,250	Show Low	58,145	6,988
Page	66,150	7,950	Snowflake	34,281	4,120
Williams	22,383	2,690	Taylor	22,091	2,655
<u>Gila County</u>			Winslow	89,697	10,780
Globe	\$58,727	7,058	<u>Pima County</u>		
Hayden	7,572	910	Marana	\$50,873	6,114
Miami	16,974	2,040	Oro Valley	163,560	19,657
Payson	91,561	11,004	Sahuarita	19,229	2,311
Winkelman	5,625	676	South Tucson	45,364	5,452
<u>Graham County</u>			Tucson	3,695,535	444,138
Pima	15,393	1,850	<u>Pinal County</u>		
Safford	72,997	8,773	Apache Junction	\$162,462	19,525
Thatcher	32,925	3,957	Casa Grande	173,736	20,880
<u>Greenlee County</u>			Coolidge	58,702	7,055
Clifton	\$24,920	2,995	Eloy	74,179	8,915
Duncan	0.00	735	Florence	94,773	11,390
<u>La Paz County</u>			Kearny	20,427	2,455
Parker	\$24,546	2,950	Mammoth	16,309	1,960
Quartzsite	16,683	2,005	Superior	28,998	3,485
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$189,470	22,771	Nogales	\$171,864	20,655
Buckeye	40,414	4,857	Patagonia	7,863	945
Carefree	19,021	2,286	<u>Yavapai County</u>		
Cave Creek	25,594	3,076	Camp Verde	\$62,114	7,465
Chandler	1,101,327	132,360	Chino Valley	52,237	6,278
El Mirage	47,769	5,741	Clarkdale	21,634	2,600
Fountain Hills	117,705	14,146	Cottonwood	54,459	6,545
Gila Bend	14,536	1,747	Jerome	3,828	460
Gilbert	493,733	59,338	Prescott	258,657	31,086
Glendale	1,519,483	182,615	Prescott Valley	133,489	16,043
Goodyear	76,966	9,250	Sedona	74,004	8,894
Guadalupe	45,414	5,458	<u>Yuma County</u>		
Litchfield Park	31,111	3,739	San Luis	\$66,782	8,026

Mesa	2,813,367	338,117	Somerton	48,460	5,824
Paradise Valley	103,576	12,448	Wellton	9,369	1,126
Peoria	620,432	74,565	Yuma	522,473	62,792
Phoenix	9,563,944	1,149,417			
Queen Creek	25,561	3,072	TOTAL	\$28,359,221	3,409,012

TABLE 3

Transaction Privilege and Severance Tax Returned to Cities/Towns

April 1999

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Queen Creek	\$22,559	3,072
Eagar	\$33,155	4,515	Scottsdale	1,234,973	168,176
Springerville	14,099	1,920	Surprise	78,845	10,737
St. Johns	24,674	3,360	Tempe	1,129,559	153,821
<u>Cochise County</u>			Tolleson	32,575	4,436
Benson	\$30,218	4,115	Wickenburg	34,991	4,765
Bisbee	47,732	6,500	Youngtown	19,783	2,694
Douglas	108,534	14,780	<u>Mohave County</u>		
Huachuca City	14,246	1,940	Bullhead City	\$197,829	26,940
Sierra Vista	277,688	37,815	Colorado City	23,425	3,190
Tombstone	10,317	1,405	Kingman	123,140	16,769
Willcox	25,944	3,533	Lake Havasu City	266,453	36,285
<u>Coconino County</u>			<u>Navajo County</u>		
Flagstaff	\$400,065	54,480	Holbrook	\$37,231	5,070
Fredonia	9,179	1,250	Pinetop/Lakeside	24,240	3,301
Page	58,380	7,950	Show Low	51,315	6,988
Williams	19,754	2,690	Snowflake	30,255	4,120
<u>Gila County</u>			Taylor	19,497	2,655
Globe	\$51,829	7,058	Winslow	79,161	10,780
Hayden	6,682	910	<u>Pima County</u>		
Miami	14,980	2,040	Marana	\$44,897	6,114
Payson	80,806	11,004	Oro Valley	144,348	19,657
Winkelman	4,964	676	Sahuarita	16,970	2,311
<u>Graham County</u>			South Tucson	40,036	5,452
Pima	\$13,585	1,850	Tucson	3,261,454	444,138
Safford	64,423	8,773	<u>Pinal County</u>		
Thatcher	29,058	3,957	Apache Junction	\$143,379	19,525
<u>Greenlee County</u>			Casa Grande	153,329	20,880
Clifton	\$21,993	2,995	Coolidge	51,807	7,055
Duncan	5,397	735	Eloy	65,466	8,915
<u>La Paz County</u>			Florence	83,641	11,390
Parker	\$21,663	2,950	Kearny	18,028	2,455
Quartzsite	14,723	2,005	Mammoth	14,393	1,960
<u>Maricopa County</u>			Superior	25,592	3,485
Avondale	\$167,215	22,771	<u>Santa Cruz County</u>		
Buckeye	35,667	4,857	Nogales	\$151,677	20,655
Carefree	16,787	2,286	Patagonia	6,939	945
Cave Creek	22,588	3,076	<u>Yavapai County</u>		
Chandler	971,964	132,360	Camp Verde	\$54,818	7,465
El Mirage	42,158	5,741	Chino Valley	46,101	6,278

Fountain Hills	103,879	14,146	Clarkdale	19,093	2,600
Gila Bend	12,829	1,747	Cottonwood	48,062	6,545
Gilbert	435,739	59,338	Jerome	3,378	460
Glendale	1,341,003	182,615	Prescott	228,275	31,086
Goodyear	67,926	9,250	Prescott Valley	117,809	16,043
Guadalupe	40,080	5,458	Sedona	65,312	8,894
Litchfield Park	27,457	3,739	<u>Yuma County</u>		
Mesa	2,482,906	338,117	San Luis	\$58,938	8,026
Paradise Valley	91,410	12,448	Somerton	42,768	5,824
Peoria	547,556	74,565	Wellton	8,269	1,126
Phoenix	8,440,553	1,149,417	Yuma	461,103	62,792
			TOTAL	\$25,033,515	3,409,012

